

ORIGINAL

FEB 28 2020

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISIONJAMES N. HATTEN, Clerk
By:  Deputy Clerk

UNITED STATES OF AMERICA

v.

DAUDA SAIBU

Criminal Information

No. 1:20-CR-109

THE UNITED STATES ATTORNEY CHARGES THAT:

BRIBERY OF A PUBLIC OFFICIAL

At all times relevant to this Information:

1. Congress delegated to the Internal Revenue Service ("IRS") the responsibility of administering and collecting taxes. As a general matter, most employed individuals in the United States must pay federal income tax based on a percentage of their income earned.

2. DAUDA SAIBU filed an individual tax return with the Internal Revenue Service ("IRS") for tax year 2014. Based on that return, an IRS Revenue Agent audited SAIBU's 2014 tax return.

3. As a result of the audit, the Revenue Agent calculated that SAIBU owed approximately \$187,000 in back taxes.

4. On October 11, 2019, SAIBU met with the Revenue Agent to discuss his 2014 tax return. At the end of the meeting, SAIBU attempted to give the Revenue Agent a cash bribe.

5. The Revenue Agent properly reported SAIBU's bribe offer and subsequently agreed work with federal law enforcement authorities.

6. On October 22, 2019, SAIBU had two meetings with the Revenue Agent to discuss the results of the IRS's audit. During these audio and video recorded meetings, SAIBU proposed that if the Revenue Agent reduced his tax liability to 20% of the actual amount owed, SAIBU would pay the Revenue Agent a \$10,000 cash bribe. To memorialize the deal, SAIBU wrote: (a) "\$10,000" on a piece of paper and gave it the Revenue Agent; and (b) "20% of total amount I owed \$187,000" on another piece of paper. After a brief negotiation, SAIBU offered to pay the Revenue Agent an additional \$5,000, for a total of \$15,000.

7. On October 23, 2019, SAIBU met with the Revenue Agent. During the audio and video recorded meeting, SAIBU paid the Revenue Agent \$10,000 in cash in exchange for the Revenue Agent reducing the amount SAIBU owed in back taxes from approximately \$187,000 to \$47,485.33. SAIBU also confirmed that he would pay the Revenue Agent an additional \$5,000 at a later date.

8. From on or about October 11 to 23, 2019, in the Northern District of Georgia, defendant DAUDA SAIBU, corruptly gave, offered, and promised a thing of value, that is - at least \$15,000, to a public official employed by the United States, specifically an Internal Revenue Service Revenue Agent, with the intent to influence an official act, that is - to pay and offer to pay said Revenue Agent to falsify the results of SAIBU's 2014 federal income tax return audit.

All in violation of Title 18, United States Code, Section 201(b)(1).

Forfeiture Provision

9. Upon conviction of the offense alleged in this Information, defendant DAUDA SAIBU, shall forfeit to the United States pursuant to Title 18, United States Code, Section 981(a)(1)(C) and Title 28, United States Code, Section 2461, all

property, real and personal, constituting and derived from proceeds traceable to the offense, including but not limited to \$10,000 in United States Currency delivered to an IRS Revenue Agent on October 23, 2019.

10. If, as a result of any act or omission of the defendant, any property subject to forfeiture: (a) cannot be located upon the exercise of due diligence; (b) has been transferred or sold to, or deposited with, a third person; (c) has been placed beyond the jurisdiction of the Court; (d) has been substantially diminished in value; or (e) has been commingled with other property which cannot be subdivided without difficulty; the United States intends, pursuant to Title 21, United States Code, Section 853(p) and Title 28, United States Code, Section 2461(c), to seek forfeiture of any other property of said defendant up to the value of the forfeitable property.

BYUNG J. PAK
United States Attorney



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